such importations are also subject to duty.

[T.D. 77–23, 42 FR 2310, Jan. 11, 1977, as amended by T.D. 89–1, 53 FR 51251, Dec. 21, 1988; T.D. 97–82, 62 FR 51769, Oct. 3, 1997]

## §10.101 Immediate delivery.

(a) Shipments entitled to immediate delivery. Shipments consigned to or for the account of any agency or office of the United States Government, or to an officer or official of any such agency in his official capacity, shall be regarded for purposes of these regulations as shipments the immediate delivery of which is necessary within the purview of section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)).

(b) Immediate delivery applications. The shipments described in the preceding paragraph may be released upon the filing of immediate delivery applications on Customs Form 3461, or its electronic equivalent, as set forth in subpart A of part 142 of this chapter. Such applications may be limited to particular shipments or may cover all shipments imported by the Government agency making the application. They may be approved for specific periods of time or for indefinite periods of time, provided in either case they are supported by carrier's certificates and stipulations as provided for in paragraph (c) of this section.

(c) Carrier's certificates and stipulations. Before the release of a shipment under an immediate delivery permit, evidence of the right of the applicant to make entry for the articles shall be furnished the port director in accordance with the provisions of §§141.11 and 141.12 of this chapter.

(d) Bond. No bond shall be required in support of an immediate delivery application provided for in this section if a stipulation in the form as set forth below is filed with the port director in connection with the application:

I, \_\_\_\_, \_\_\_ (Title), a duly authorized representative of the \_\_\_\_

(Name of United States Government department or agency) stipulate and agree on behalf of such department or agency that all applicable provisions of the Tariff Act of 1930, as amended, and the regulations thereunder, and all other laws and regulations, relating to the release and entry of merchan-

dise will be observed and complied with in all respects.

(Signature)

(e) Timely entries required. If proper entries for consumption for importations released under these regulations are not filed within a reasonable time, appropriate steps shall be taken to insure the prompt filing of such entries.

[T.D. 77-23, 42 FR 2310, Jan. 11, 1977, as amended by T.D. 87-75, 52 FR 20067, May 29, 1987; CBP Dec. 15-14, 80 FR 61284, Oct. 13, 2015]

## § 10.102 Duty-free entries.

(a) Invoice or declaration. No invoice or other declaration of the shipper shall be required for shipments expressly exempt from duty as provided subheadings 9808.00.10, 9808.00.20, 9808.00.30, 9808.00.40, 9808.00.50, 9808.00.60, 9808.00.70, or other subheadings in the Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202) providing for free entry. However, the importing Government agency or office shall present any invoice, memorandum invoice, or bill, or their electronic equivalents, pertaining to the merchandise in its possession or available to it, or, if no such invoice or bill is available, a pro forma invoice, or its electronic equivalent, prepared in accordance with §141.85 of this chapter, setting forth adequate information for examination and determination of the dutiable status of the merchandise. In addition, the port director shall only admit articles free of duty under subheadings 9808.00.30, 9808.00.40, 9808.00.50, HTSUS (19 U.S.C. 1202), upon the receipt of a certificate executed in the manner and form described in paragraph (b) of this section.

(b) Certification. One of the following certificates executed by a duly authorized officer or official of the appropriate Government agency or office is required for free entry of articles under subheadings 9808.00.30, 9808.00.40, or 9808.00.50, HTSUS (19 U.S.C. 1202). The certificates may be submitted electronically, printed, stamped, or typewritten on the Customs entry or withdrawal form, Customs Form 7501, or its electronic equivalent, or on a separate paper attached to the entry or withdrawal form filed by the Government